

CATAWBA COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
For the Year Ended June 30, 2004

	Special Revenue Funds (Schedule C-1)	Capital Projects Funds (Schedule D-1)	Total Nonmajor Governmental Funds (Exhibit 3)
ASSETS			
Current Assets			
Cash and investments	\$ 17,113,877	\$ 13,770,135	\$ 30,884,012
Taxes receivable - net	144,340	-	144,340
Due from other governments	118,712	129,846	248,558
Notes receivable	1,293,992	-	1,293,992
Other receivables	4,567	-	4,567
Interest receivable	82,237	63,853	146,090
Total current assets	<u>18,757,725</u>	<u>13,963,834</u>	<u>32,721,559</u>
Restricted Assets			
Cash and investments	-	8,043,660	8,043,660
Total assets	<u><u>18,757,725</u></u>	<u><u>22,007,494</u></u>	<u><u>40,765,219</u></u>
LIABILITIES			
Accounts payable	76,302	1,299,055	1,375,357
Deferred revenues	1,468,165	-	1,468,165
Due to other funds	661	-	661
Total liabilities	<u>1,545,128</u>	<u>1,299,055</u>	<u>2,844,183</u>
FUND BALANCES			
Reserved for encumbrances	879,928	-	879,928
Reserved by State statute	205,515	193,699	399,214
Unreserved	16,127,154	20,514,740	36,641,894
Total fund balances	<u>17,212,597</u>	<u>20,708,439</u>	<u>37,921,036</u>
Total liabilities and fund balances	<u><u>\$ 18,757,725</u></u>	<u><u>\$ 22,007,494</u></u>	<u><u>\$ 40,765,219</u></u>